

**Exhibit A**

**In re Delphi Corporation, et al., Case No. 05-44481 (RDD)**

***Responses To The Debtors' Omnibus 8.2(b) Cure Objection  
Organized By Respondent<sup>1</sup>***

	<b>RESPONSE</b>	<b>CURE AMOUNT ASSERTED IN CURE PROPOSAL</b>	<b>DEBTORS' RECONCILED CURE AMOUNT<sup>2</sup></b>	<b>ALLEGED EXECUTORY CONTRACT OR UNEXPIRED LEASE</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>	<b>TREATMENT<sup>3</sup></b>
1.	F&G Multislide, Inc. (Docket No. 13480, amended at Docket No. 13474)	\$250,422.69	\$19,838.88	D0450126844 D0550000257 D0550000989 D0550005716 D0550040290 D0550041274 D0550054594 D0550054595 D0550077222 D0550005085	F&G Multislide, Inc. ("F&G Multislide") disagrees with the Debtors' proposed cure amount of \$19,838.88.	Books and records cure proposals	Adjourn
2.	F&G Tool & Die Co. Inc. (Docket No. 13620)	\$145,739.73	\$0.00	D0550041831 D0550047007 D0550060396 D0550069859	F&G Tool & Die Co. Inc. ("F&G Tool") disagrees with the Debtors' proposed cure amount of \$0.00.	Books and records cure proposals	Adjourn

<sup>1</sup> This chart reflects all Responses entered on the docket as of Thursday, May 22, 2008 at 4:00 p.m. (prevailing Eastern time).

<sup>2</sup> Reconciled cure amounts were calculated on the basis of the Debtors' books and records. Specifically, and among other things, no cure amount is due and owing on (i) Other Executory Contracts or Other Unexpired Leases that expired or (ii) postpetition contracts, which are not subject to assumption under section 365 of the Bankruptcy Code.

<sup>3</sup> This chart reflects all resolutions or proposals as of Thursday, May 28, 2008 at 4:00 p.m. (prevailing Eastern time).

	RESPONSE	CURE AMOUNT ASSERTED IN CURE PROPOSAL	DEBTORS' RECONCILED CURE AMOUNT <sup>2</sup>	ALLEGED EXECUTORY CONTRACT OR UNEXPIRED LEASE	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>3</sup>
3.	Emcon Technologies LLC and Emcon Technologies Canada, LLC (Docket No. 13626)	\$163,014.21	\$0.00	394620 394622 400176 400178	<p>Emcon Technologies, LLC and Emcon Technologies Canada, LLC (collectively, "Emcon") disagrees with the Debtors' proposed cure amount of \$0.00. Emcon asserts that because their purchase orders were not rejected, the purchase orders are automatically assumed pursuant to the Plan. Emcon further asserts that Delphi was required to pay freight charges for goods purchased under the purchase orders.</p> <p>Emcon also argues that the Debtors (i) did not timely file their Objection, because the Objection was filed 49 days after Emcon's Cure Proposal and (ii) have not produced sufficient evidence to support the Objection.</p>	Books and records cure proposals	Adjourn
4.	Clarion Corporation of America (Docket No. 13631)	\$1,721,353.05	\$0.00	450067797 4500828781 450082783 450089543 450090326 450100924 550045282 550045609 DO550045282 DO550045283 DO550052359 DO550056527	<p>Clarion Corporation of America ("Clarion") disagrees with the Debtors' proposed cure amount of \$0.00.</p> <p>Clarion also argues that the Debtors (i) did not timely file their Objection, because the Objection was filed more than 45 days after receipt of Clarion's Cure Proposal and (ii) have not produced sufficient evidence to support the Objection.</p>	Books and records cure proposal	Adjourn

	RESPONSE	CURE AMOUNT ASSERTED IN CURE PROPOSAL	DEBTORS' RECONCILED CURE AMOUNT <sup>2</sup>	ALLEGED EXECUTORY CONTRACT OR UNEXPIRED LEASE	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>3</sup>
5.	SKF USA, Inc. (Docket No. 13634)	\$4,299.51	\$4,299.91	SAG014642	SKF USA, Inc. ("SKF") does not object to the cure amount of \$4,299.91 proposed by the Debtors with respect to purchase order SAG014642. SKF, however, objects to the entry of any order fixing the cure amount currently due and owing. SKF requests the entry of an order allowing SKF to be paid cure in full in cash prior to the assumption of its executory contract.	Books and records cure proposal	Adjourn
6.	Fujikura America, Inc. (Docket No. 13635)	\$30,481.45	\$22,518.00	550028999 550029000 550079361	Fujikura America, Inc. ("Fujikura") disagrees with the Debtors' proposed cure amount of \$22,518.00. Fujikura denies that it received payment for any of the amounts it asserts in its cure proposal.  Fujikura further asserts that the Debtors' Objection was not timely filed.	Books and records cure proposal	Adjourn
7.	General Electric Capital Corp. (Docket No. 13636)	\$620,181.39	\$431,077.32	Master Lease Agreement dated August 31, 2003	General Electric Capital Corp. ("GE") disagrees with the Debtors' proposed cure amount of \$431,077.32.  GE also argues that the Debtors (i) did not timely file their Objection, because the Objection was filed more than 45 days after receipt of GE's Cure Proposal and (ii) have not produced sufficient evidence to support the Objection.	Books and records cure proposal	Adjourn

	RESPONSE	CURE AMOUNT ASSERTED IN CURE PROPOSAL	DEBTORS' RECONCILED CURE AMOUNT <sup>2</sup>	ALLEGED EXECUTORY CONTRACT OR UNEXPIRED LEASE	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>3</sup>
8.	ATEL Leasing Corporation (Docket No. 13637)	\$710,881.87	\$191,055.40	Master Lease Agreement dated May 1, 1995	ATEL Leasing Corporation ("ATEL") disagrees with the Debtors' proposed cure amount of \$191,055.40.  ATEL also argues that the Debtors (i) did not timely file their Objection, because the Objection was filed more than 45 days after receipt of ATEL's Cure Proposal and (ii) have not produced sufficient evidence to support the Objection.	Books and records cure proposal	Adjourn
9.	ICX Corporation (Docket No. 13638)	\$188,543.40	\$0.00	1251 lease 1455 lease	ICX Corporation ("ICX") disagrees with the Debtors' proposed cure amount of \$0.00.  ICX also argues that the Debtors have not produced sufficient evidence to support the Objection.	Books and records cure proposal	Adjourn
10	Cingular Wireless n/k/a AT&T Mobility LLC (Docket No. 13640)	\$42,486.37	\$0.00	Customer Digital Agreement	Cingular Wireless n/k/a AT&T Mobility LLC ("Cingular") disagrees with the Debtors' proposed cure amount of \$0.00.	Books and records cure proposal	Adjourn

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11	Spartech Corporation, Spartech Polycom, and affiliates (Docket No. 13641)	\$1,832,945.29	\$0.00	DO550028680 DO450329319 DO550028679 DO450374346 DO450423767 DO550151908 DO450428851 DO550164251 DO550079834 DO450311250 DO45447813 DO450522487 DO450428851 DO450551688 DO550190272 DO450585585 DO550190110 450622580 450635713 450651921 550164251 DO550028730 DO550028729 DO550079930 DO450232065 DO550087114 DO550146267 DO550079834 P5030717	Spartech Corporation, Spartech Polycom, and affiliates ("Spartech") disagrees with the Debtors' proposed cure amount of \$0.00.	Books and records cure proposal	Adjourn

	RESPONSE	CURE AMOUNT ASSERTED IN CURE PROPOSAL	DEBTORS' RECONCILED CURE AMOUNT <sup>2</sup>	ALLEGED EXECUTORY CONTRACT OR UNEXPIRED LEASE	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>3</sup>
	(Spartech continued)			550190109 DO550138363 DO550190108 DO550164251 DO550190273 PEDP5030124 PEDP5030128 P5030124 DO550155146 550147166 PEDP7030026 DO550185713 550168931 DO550147166 DO550185712 PEDP5030125 PEDP7030023 PEDP6030048 PEDP6030052 PEDP50.0126 DO550057020 DO550057021 DO550077738 DO550082772 DO550143946			
12	Audio MPEG, Inc. (Docket No. 13642)	Unliquidated	\$1,925,085.24	2003 License Agreement	Audio MPEG, Inc. ("Audio MPEG") acknowledges that postpetition amounts asserted in its cure proposal have been paid by the Debtors and asserts that the cure amount owed is \$358,257.20 plus interest accruing at 1% per month.	Books and records cure proposal	Adjourn

	RESPONSE	CURE AMOUNT ASSERTED IN CURE PROPOSAL	DEBTORS' RECONCILED CURE AMOUNT <sup>2</sup>	ALLEGED EXECUTORY CONTRACT OR UNEXPIRED LEASE	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>3</sup>
13	Microsoft Corporation (Docket No. 13644)	\$3,005,830.42	N/A	Microsoft Business Agreement (U2985619)  Microsoft Enterprise Agreement (01E62067)	Microsoft Corporation ("Microsoft") argues that (i) the Debtors were aware that Microsoft was entitled to cure based on the proof of claim filed by Microsoft and the scheduled amount for the claim; (ii) Microsoft's proof of claim was sufficient to meet the requirements of Article 8.2(b); (iii) the Microsoft's cure proposal relates back to the time filing date of its proof of claim; (iv) Microsoft's proof of claim should be treated as a cure claim, similar to an informal proof of claim; (v) Microsoft can establish excusable neglect because the Debtors cannot demonstrate actual prejudice; and (vi) payment of cure is mandatory under section 365.	Untimely	Adjourn
14	Liquidity Solutions Inc. (Docket No. 13648)	Unliquidated	N/A	N/A	Liquidity Solutions Inc. ("LSI") argues that the cure procedures established by Article 8.2(b) are unfair.  LSI asserts that the Debtors should provide LSI with a list of all Other Executory Contracts and Other Unexpired Leases relating to LSI claims and that LSI subsequently should be allowed to amend its Cure Proposal to allow the contract counterparties to pursue Cure Proposals.	Improper third party	Adjourn

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15	United Telephone Company of Ohio (Docket No. 13649)	\$449,492.14	\$266,050.00	Contract Nos. 02JABS5CPU5J and 02JABS5AS2B8	United Telephone Company of Ohio ("United Telephone") Audio acknowledges that postpetition amounts asserted in its cure proposal have been paid by the Debtors and asserts that the cure amount owed is \$345,415.65.	Books and records	Adjourn
16	IBJTC Business Credit Corporation (Docket No. 13651)	\$44,643.53	\$0.00	Master Lease Agreement	IBJTC Business Credit Corporation disagrees with the Debtors' proposed cure amount of \$0.00.	Books and records	Adjourn
17	XM Satellite Radio, Inc. (Docket No. 13656)	\$1,017,448.45	\$1,017,448.45	OEM Receivers Production, Marketing and Licensing Agreement dated June 1, 2004	XM Satellite Radio, Inc. ("XM") responded that XM is working with the Debtors to resolve its cure proposal and that XM and the Debtors have agreed to adjourn the hearing on the cure proposal until further noticed, with both parties reserving all rights.	Provisionally Allow	Adjourn
18	Bank Of America, N.A.	\$157,234.02	\$85,178.00	Learjet Lease  Learjet Charter Agreement  Challenger Lease	Bank Of America, N.A. ("BOA") disagrees with the Debtors' proposed cure amount of \$85,178.00.  BOA asserts that it is entitled to payment of attorneys' fees.	Books and records	Adjourn